

Maine Revised Statutes

Title 36: TAXATION

Chapter 107: UNINCORPORATED AND UNORGANIZED PLACES

§1285. COLLECTION OF TAXES IN UNORGANIZED TOWNSHIPS

In addition to the methods of collecting state taxes provided by law, owners of real estate in unorganized townships shall be liable to pay such taxes to the State Tax Assessor upon demand. If such taxes shall not be paid within 30 days after such demand, the State Tax Assessor may collect the same, with interest as provided by law, by a civil action in the name of the State. Such action shall be brought in a court of competent jurisdiction in the county where such unorganized townships are located, and the Attorney General may begin and prosecute such actions when requested by the State Tax Assessor. The demand shall be sufficient if made by a writing mailed to such owner or his agent at his usual post-office address. In case such owner resides without the State and has no agent within the State known to the State Tax Assessor, such demand shall be sufficient if made upon the Director of the Bureau of Forestry. Such action shall be brought not less than 30 days after the giving or mailing of the demand. The beginning of such action, obtaining execution and collecting the same shall be deemed a waiver of the rights of the State under sections 1281 and 1282. In case the owners of any such real estate are unknown, the demand shall be sufficient if advertised in the state paper and in some newspaper, if any, published in the county in which the real estate lies.

SECTION HISTORY

1967, c. 271, §10 (AMD). 1973, c. 460, §18 (AMD). 1973, c. 625, §257 (AMD). 1975, c. 765, §16 (AMD). 1979, c. 666, §33 (AMD).

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